

Form RPU-6-X-Instructions

General Information

Who must file Form RPU-6-X?

You must file Form RPU-6-X, to correct your previously filed return or a previously filed amended return. You must attach any supporting documentation.

What is the Energy Assistance Charge?

This is the amount that you collect monthly from each of your customers for electric services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month to the IDOR. Revenue collected from the charge will assist low-income residential customers with energy services.

Note: If you are a municipal electric utility or an electric cooperative, you may choose to collect the assistance charges. If you do, you must notify the Illinois Department of Revenue (IDOR) in writing.

What is the Renewable Energy Charge?

This is the amount that you collect monthly from each of your customers for electric services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month to the IDOR. Revenue collected from the charge is used to foster investment in and the development and use of renewable energy resources.

What is “residential electric service”?

This is an electric utility service for household purposes delivered to a dwelling

- of two or fewer units that is billed under a residential rate; **or**
- unit or units that are billed under a residential rate and are registered by a separate meter for each dwelling unit.

What is “nonresidential electric service”?

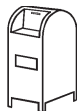
This is all electric utility service that is not residential electric service.

What if I have questions?

If you have any questions, write to us at the address below or call weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-7517** or visit our website at **tax.illinois.gov**.

Where do I mail Form RPU-6-X?

Mail Form RPU-6-X and payment (*if applicable*) to



**EXCISE TAXES DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

Note: You can file Form RPU-6-X electronically using MyTax Illinois at **tax.illinois.gov** for reporting periods where the original RPU-6 was filed electronically.

Step-by-Step Instructions

Step 1: Figure your assistance charges due

Lines 2, 5, and 8 - The rate depends, effective August 1, 2009, on the number of customers you were serving on January 1, 2009.

Line 2: **\$ 0.40** = Less than 100,000 customers served
 \$ 0.48 = 100,000 or more customers served

Line 5: **\$ 4.00** = Less than 100,000 customers served
 \$ 4.80 = 100,000 or more customers served

Line 8: **\$ 300.00** = Less than 100,000 customers served
 \$ 360.00 = 100,000 or more customers served

Line 10a: Utility companies that offer an Arrearage Reduction Program may take a subtraction for the amount necessary to fund and cover the cost of the program. The amount of the subtraction cannot exceed the incremental difference between the energy assistance rates charged prior to August 1, 2009, and the rates charged on or after August 1, 2009, times the number of accounts for each energy assistance rate classification.

Line 10b: If the number of customers you were serving on January 1, 2009, was 100,000 or greater, and you fund a Percentage of Income Payment Plan (PIPP) from the Supplemental Low Income Energy Assistance Fund, write the amount of administrative and operational costs incurred for the PIPP during the reporting period on line 10b.

Line 10c: Add lines 10a and 10b, then subtract the sum from line 10. This is your total Energy Assistance Charge. If the sum of lines 10a and 10b is greater than line 10, write 0 on line 10c.

Line 12 - Add Lines 10c and 11. This is your net tax due.

Line 13 - Total amount that you have paid. This figure includes the amount you paid with your actual return and any subsequent amended return(s). You must reduce the total amount you have paid by the amount of any credit or refund of tax you have received for this liability period.

Line 14 - If the amount in Line 13 is greater than Line 12, subtract Line 12 from Line 13 and enter the amount that you overpaid on Line 14.

Line 15 - If the amount in Line 13 is less than Line 12, subtract Line 13 from Line 12 and enter the amount that you underpaid on Line 15. Pay this amount and make your check payable to “**Illinois Department of Revenue.**”

Step 2: Check the reason you are filing this amended return

- Check the reason that you are completing Form RPU-6-X. If you checked “other”, and you are a party to a civil suit involving the amount claimed, write the name of the suit on the line provided.

Step 3: Sign below

An owner, partner, or officer of the corporation, or other person who is authorized to file this return must sign the return. Be sure to include a daytime telephone number where we can reach you if we have questions.